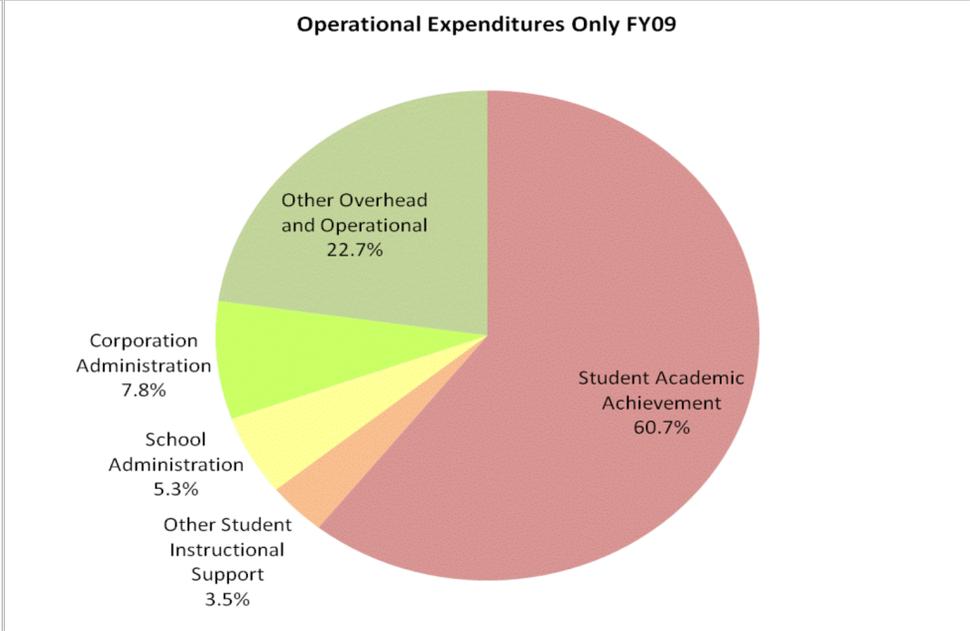
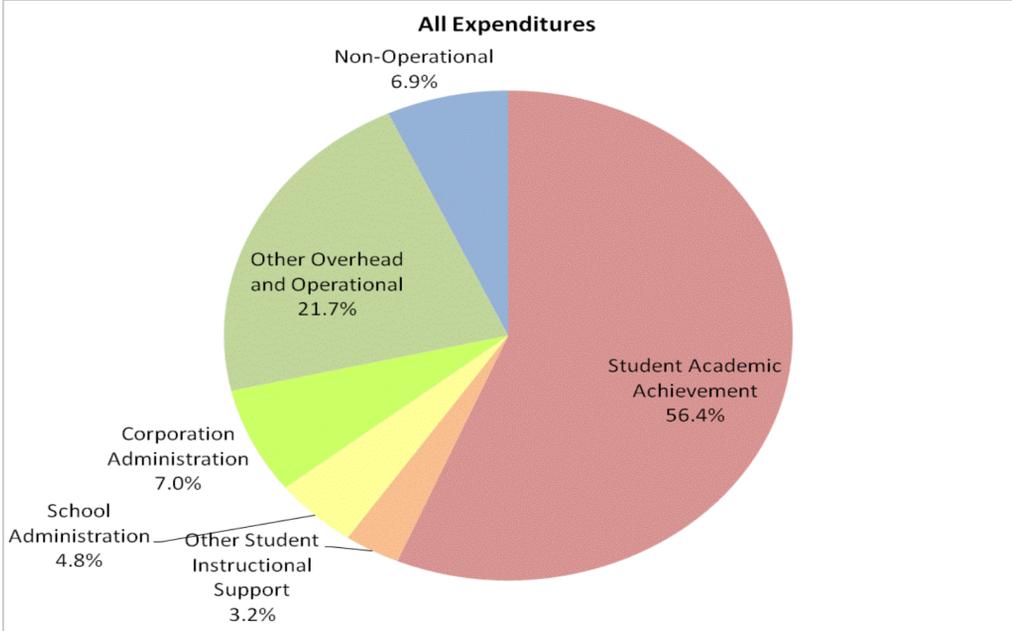


**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
Switzerland County School Corp (7775)**

Switzerland County School Corp (7775)

Student Instructional Category	FY 1999	FY99 % of Total Exp	FY 2006	FY06 % of Total Exp	FY 2008	FY08 % of Total Exp	FY 2009	FY09 % of Total Exp
Student Academic Achievement	\$6,423,569	58.8%	\$8,458,959	57.5%	\$7,769,472	55.6%	\$8,017,417	56.4%
Student Instructional Support	\$576,811	5.3%	\$1,227,148	8.3%	\$1,277,098	9.1%	\$1,131,996	8.0%
Overhead and Operational	\$2,769,642	25.4%	\$3,908,837	26.6%	\$4,080,133	29.2%	\$4,083,097	28.7%
Nonoperational	\$1,150,451	10.5%	\$1,126,788	7.7%	\$839,957	6.0%	\$985,782	6.9%
Grand Total	\$10,920,473		\$14,721,732		\$13,966,659	-3%	\$14,218,292	

Student Instructional Expenditures (Academic Achievement plus Support)	FY1999	FY2006	FY2008	FY2009
	64.1%	65.8%	64.8%	64.3%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
Switzerland County School Corp (7775)

Student Instructional Category	Account	FY 1999	FY 2006	FY 2008	FY 2009	10 Year Increase	3 Year Increase	1 Year Increase
Student Academic Achievement								
	11100 Regular Programs; Elementary	\$1,731,617	\$2,027,091	\$2,607,436	\$2,998,599	73%	48%	15%
	11200 Regular Programs; Middle/Junior High	\$884,043	\$994,930	\$1,003,421	\$1,176,297	33%	18%	17%
	11300 Regular Programs; High School	\$893,771	\$1,341,151	\$1,370,159	\$1,613,575	81%	20%	18%
	11410 Vocational Education; Agriculture A	\$76,542	\$116,132	\$119,356	\$128,715	68%	11%	8%
	11450 Vocational Education; Consumer and Homemaking	\$92,646	\$59,379	\$30,416	\$39,733	-57%	-33%	31%
	11470 Vocational Education; Business Education	\$0	\$0	\$0	\$4,442			
	11610 Regular Programs; Alternative Education Programs; Elementary	\$0	\$14,180	-\$17,041	\$500		-96%	
	11620 Regular Programs; Alternative Education Programs; Middle/Junior High School	\$40,689	\$3,862	\$0	\$21,189	-48%	449%	
	11630 Regular Programs; Alternative Education Programs; High School	\$0	\$0	\$15,244	\$8,936			-41%
	12110 Gifted And Talented; Gifted and Talented	\$15,079	\$11,164	\$0	\$0	-100%	-100%	
	12150 Gifted And Talented; High Ability Student Programs	\$0	\$0	\$25,928	\$11,567			-55%
	12210 Mental Disabilities; Mild Mental Disabilities	\$151,495	\$226,857	\$308,938	\$331,827	119%	46%	7%
	12350 Physical Impairment; Homebound	\$2,246	\$0	\$5,849	\$6,158	174%		5%
	12510 Culturally Different; Communication Disorders	\$0	\$53,731	\$68,048	\$88,252		64%	30%
	12520 Culturally Different; Compensatory	\$23,788	\$273,151	\$65,952	\$28,871	21%	-89%	-56%
	12610 Learning Disability	\$85,394	\$54,834	\$67,579	\$134,310	57%	145%	99%
	12710 Equal Opportunity At Risk	\$107,964	\$61,359	\$11,190	\$630	-99%	-99%	-94%
	12900 Other Special Programs	\$1,565	\$0	\$0	\$0	-100%		
	14100 Summer School Programs; Elementary	\$19,301	\$28,280	\$5,000	\$5,689	-71%	-80%	14%
	14200 Summer School Programs; Middle/Junior High School	\$4,472	\$0	\$0	\$728	-84%		
	14300 Summer School Programs; High School	\$13,997	\$0	\$0	\$5,482	-61%		
	15100 Enrichment Programs; Non-Credit	\$0	\$963	\$0	\$0		-100%	
	16100 Remediation Testing	\$76,123	\$91,646	\$43,263	\$31,664	-58%	-65%	-27%
	16200 Preventive Remediation	\$0	\$142	\$95	\$0		-100%	-100%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$0	\$1,861	\$0	\$2,386		28%	
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$113,015	\$173,875	\$123,348	\$127,903	13%	-26%	4%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$411,490	\$0	\$0	\$0	-100%		
	17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agreements	\$0	\$464,839	\$461,902	\$473,821		2%	3%
	17900 Payments to Other Governmental Units Within State; Other	\$0	\$325,125	\$414	\$0		-100%	-100%
	22110 Improvement of Instruction; Service Area Direction	\$27,192	\$135	\$137	\$0	-100%	-100%	-100%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$5,429	\$7,996	\$12,346	\$27,622	409%	245%	124%
	22130 Improvement of Instruction; Instructional Staff Training	\$52,217	\$16,186	\$22,628	\$3,677	-93%	-77%	-84%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$1,050	\$0	\$0	\$0	-100%		
	22210 Library/Media Services; Service Area Direction	\$51,128	\$62,427	\$71,980	\$77,056	51%	23%	7%
	22220 Library/Media Services; School Library	\$78,380	\$82,685	\$88,293	\$107,296	37%	30%	22%
	22230 Library/Media Services; Audiovisual	\$3,690	\$968	\$238	\$0	-100%	-100%	-100%
	22240 Library/Media Services; Educational Television	\$0	\$0	\$419	\$40			-90%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$309,732	\$16,829	\$11,138	\$184,939	-40%	> 500%	> 500%
	22290 Library/Media Services; Other Educational Media Services	\$13,112	\$749	\$1,958	\$0	-100%	-100%	-100%
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$237	\$49,922	\$75,730		> 500%	52%
	22320 Instruction, Related Technology; Student Learning Centers	\$0	\$0	\$0	\$37,573			
	22360 Instruction, Related Technology; Network Support	\$0	\$124,025	\$55,084	\$48,530		-61%	-12%
	22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$0	\$704	\$667			-5%
	22380 Instruction, Related Technology; Professional Development for Instruction, Focused Technology Personnel	\$0	\$0	\$15,515	\$6,161			-60%
	22900 Other Support Service, Instructional Staff	\$0	\$0	\$161	\$20,394			> 500%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$106,622	\$170,064	\$128,989	\$184,067	73%	8%	43%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$1,647	\$76	\$1,783	\$2,394	45%	> 500%	34%
	26497 2007 Account Code - Teachers Retirement Fund	\$203,028	\$332,924	\$148,544	\$0			
Student Academic Achievement Total		\$5,598,464	\$7,139,852	\$6,926,338	\$8,017,417	43%	12%	16%
Student Instructional Support								
	21120 Attendance and Social Work Services; Attendance Services	\$15,991	\$23,074	\$31,040	\$36,431	128%	58%	17%
	21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$0	\$22,181	\$0	\$0		-100%	
	21210 Guidance Services; Service Area Direction	\$67,366	\$197,502	\$234,186	\$297,380	341%	51%	27%
	21220 Guidance Services; Counseling Services	\$14,868	\$0	\$0	\$0	-100%		
	21340 Health Services; Nurse Services	\$23,425	\$96,727	\$116,069	\$116,126	396%	20%	0%
	21390 Health Services; Other Health Services	\$0	\$8,796	-\$6,052	\$0		-100%	
	21590 Speech Pathology and Audiology Services; Other Speech Pathology and Audiology Services	\$37,271	\$0	\$0	\$0	-100%		
	24100 Office of The Principal	\$328,219	\$631,531	\$720,042	\$682,058	108%	8%	-5%
	24900 Other Support Services, School Administration	\$0	\$6,889	\$0	\$0		-100%	
Student Instructional Support Total		\$487,140	\$986,699	\$1,095,285	\$1,131,996	132%	15%	3%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$29,885	\$33,073	\$92,849	\$168,938	465%	411%	82%
	23150 Board of Education; Legal Services	\$7,141	\$18,545	\$71,863	\$51,853	> 500%	180%	-28%
	23160 Board of Education; Promotion Expenses	\$2,425	\$1,787	\$1,745	\$1,131	-53%	-37%	-35%
	23190 Board of Education; Other Governing Body Services	\$7,065	\$7,422	\$21,205	\$23,981	239%	223%	13%
	23210 Executive Administration; Office of The Superintendent	\$152,256	\$229,298	\$233,271	\$358,955	136%	57%	54%
	23220 Executive Administration; Community Relations	\$0	\$9,190	\$0	\$1,166		-87%	

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
Switzerland County School Corp (7775)

Student Instructional Category	Account	FY 1999	FY 2006	FY 2008	FY 2009	10 Year Increase	3 Year Increase	1 Year Increase
	23230 Executive Administration; Staff Relations and Negotiations	\$12,337	\$17,816	\$4,350	\$3,800	-69%	-79%	-13%
	23290 Executive Administration; Other Executive Administration Services	\$4,970	\$0	\$0	\$0	-100%		
	25110 Fiscal Services; Office of The Business Manager	\$42,609	\$88,148	\$109,916	\$119,636	181%	36%	9%
	25191 Other Fiscal Services; Refund of Revenue	\$0	\$302	\$74	\$172		-43%	131%
	25193 Other Fiscal Services; Printed Forms	\$3,483	\$2,791	\$2,798	\$2,918	-16%	5%	4%
	25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$514	\$0	\$0		-100%	
	25400 Planning, Research, Development and Evaluation	\$0	\$5,000	\$0	\$0		-100%	
	25710 Personnel Services; Supervision of Personnel Services	\$0	\$24,067	\$0	\$0		-100%	
	25750 Personnel Services; Health Services	\$297	\$102	\$111,518	\$266,578	> 500%	> 500%	139%
	25990 Other Support Services, Central	\$0	\$112,637	\$63,398	\$0		-100%	-100%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$441,321	\$471,145	\$528,472	\$646,794	47%	37%	22%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$404,825	\$389,040	\$466,270	\$424,992	5%	9%	-9%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$24,987	\$32,718	\$11,500	\$156	-99%	-100%	-99%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$43,358	\$57,961	\$39,481	\$37,255	-14%	-36%	-6%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$178	\$699	\$800	\$0			
	26499 2007 Account Code - Other	\$40,000	\$182,589	\$104,485	\$0			
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$0	\$0	\$29	\$0			-100%
	26700 Operation and Maintenance of Plant Services; Insurance	\$75,693	\$135,146	\$48,330	\$52,354	-31%	-61%	8%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$7,962	\$264	\$0	\$0	-100%	-100%	
	27010 Student Transportation; Service Area Direction	\$25,053	\$45,661	\$69,917	\$98,113	292%	115%	40%
	27100 Student Transportation; Vehicle Operation	\$191,928	\$216,722	\$255,557	\$389,158	103%	80%	52%
	27200 Student Transportation; Monitoring Services	\$11,953	\$13,599	\$21,507	\$25,999	118%	91%	21%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$119,203	\$120,686	\$118,893	\$111,519	-6%	-8%	-6%
	27400 Student Transportation; Purchase of School Buses	\$45,000	\$163,380	\$350,341	\$160,178	256%	-2%	-54%
	27500 Student Transportation; Insurance on Buses	\$24,281	\$24,126	\$24,583	\$13,364	-45%	-45%	-46%
	27700 Student Transportation; Contracted Transportation Services	\$377,885	\$491,404	\$487,605	\$515,717	36%	5%	6%
	27900 Student Transportation; Other Student Transportation Services	\$31,721	\$33,197	\$12,764	\$0	-100%	-100%	-100%
	27910 Student Transportation; Bus Driver Training	\$0	\$461	\$0	\$0		-100%	
	31100 Food Services Operations; Service Area Direction	\$15,880	\$13,991	\$20,108	\$53,876	239%	285%	168%
	31200 Food Services Operations; Food Preparation and Dispensing	\$198,669	\$242,359	\$265,796	\$306,436	54%	26%	15%
	31400 Food Services Operations; Food Purchases	\$188,076	\$249,892	\$243,937	\$244,441	30%	-2%	0%
	31900 Other Food Services	\$1,964	\$1,686	\$2,676	\$3,616	84%	114%	35%
Overhead and Operational Total		\$2,532,404	\$3,437,417	\$3,786,040	\$4,083,097	61%	19%	8%
Nonoperational								
	33100 Community Service Operations; Direction of Community Services	\$376	\$0	\$0	\$2,167	476%		
	33300 Civic Services	\$613	\$0	\$1,462	\$2,816	359%		93%
	33400 Athletic Coaches	\$31,129	\$40,921	\$31,676	\$39,650	27%	-3%	25%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$441	\$0	\$0	\$2,747	> 500%		
	43000 Facilities Acquisition and Construction; Professional Services	\$2,448	\$567	\$330	\$720	-71%	27%	118%
	44000 Facilities Acquisition and Construction; Educational Specifications Development	\$0	\$13,469	\$0	\$0		-100%	
	45100 Building Acquisition, Construction and Improvements	\$75,624	\$289,362	\$99,081	\$180,886	139%	-37%	83%
	45300 Building Acquisition, Construction and Improvement; Skilled Craft Employees	\$0	-\$27,342	\$0	\$0			
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$1,224	\$0	\$3,243		165%	
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$1,015	\$0	\$0	\$112,976	> 500%		
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$27,934	\$215,594	\$183,341	\$90,303	223%	-58%	-51%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$6,234	\$0	\$0	\$0	-100%		
	52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$0	\$10,774	\$6,672			-38%
	52300 Debt Services; Interest on Debt; Emergency Loans	\$0	\$3,402	\$0	\$0		-100%	
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$101,000	\$101,000	\$50,500	\$101,000	0%	0%	100%
	54100 Veterans' Memorial Fund; Principal	\$18,872	\$0	\$0	\$0	-100%		
	54200 Common School Fund; Principal	\$874,697	\$479,079	\$336,642	\$206,102	-76%	-57%	-39%
	54250 Common School Fund; Interest	\$0	\$0	\$122,187	\$236,501			94%
	60700 Nonprogramed Charges; Scholarships	\$4,200	\$0	\$1,008	\$0	-100%		-100%
Nonoperational Total		\$1,144,582	\$1,117,276	\$837,000	\$985,782	-14%	-12%	18%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$81,105	\$99,912	\$53,963	\$0			
	26492 2007 Account Code - Social Security	\$425,461	\$546,090	\$245,936	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$23,261	\$0	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$614,506	\$1,324,067	\$1,014,017	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$13,550	\$8,418	\$8,079	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$0	\$62,000	\$0	\$0			
Prorated By Fund Total		\$1,157,883	\$2,040,487	\$1,321,996	\$0			